

Example Control Documentation

Process number and title: 9. Supplier contracting & registration

Process step reference	Risk reference	Risks / WCGWs	Control reference	Key Control Objective	Actual control description	Who performs control	Preventive/ Detective	Control category (IT / Manual / IT Dependant)	Application	Frequency	Walkthrough documentation reference
P.9.11.	R.9.1.	Unapproved or fictitious supplier is recorded	C.9.1.	To ensure no unapproved or fictitious suppliers are recorded	No control identified	N/A	N/A	N/A	N/A	N/A	N/A
P.9.11.	R.9.2.	Incorrect supplier master data is entered	C.9.2.	To ensure customer master data is entered correctly	Verification of supplier master data by supplier's complaint receipt	Purchasing administrator	Detective	Manual	N/A	Twice a year	No evidence available
P.9.11.	R.9.3.	Duplicate supplier master data is entered	N/A	To ensure duplicate supplier master data is not recorded	No control identified	N/A	N/A	N/A	N/A	N/A	N/A
P.9.11.	R.9.4.	Supplier is linked to incorrect account	N/A	To ensure supplier is linked to correct account	No control identified	N/A	N/A	N/A	N/A	N/A	N/A

Example Segregation of Duties Documentation

Process number and
title:

9. Supplier contracting & registration

Activity	Authorization	Custody of assets	Recording	Control activity	Potential Conflicts Noted
Purchasing manager					No
Purchasing administrator					No
Internal lawyer					No
Logistics director					No
Purchasing director					No
Financial director					No
Sales director					No
General director					No
Secretary					No